

Amendment No. 9 to SB8001

**Cohen
Signature of Sponsor**

AMEND Senate Bill No. 8001*

House Bill No. 8002

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

By deleting in its entirety in section 44 of the bill as amended subsection (a) of the section designated 67-2-206 and by substituting instead the following:

(a) For purposes of this part, "Tennessee taxable income" for resident individuals is defined as Tennessee adjusted gross income reduced by the exemptions based on filing status provided for in this section. Except as otherwise provided in this part, filing status for the tax levied by this part must be the same as the federal income tax filing status for the same taxable year.

AND FURTHER AMEND by deleting in their entirety in section 44 of the bill as amended subsections (e) and (f) of the section designated 67-2-206.

AND FURTHER AMEND by inserting the following language as a new, appropriately designated section in Section 44 of the bill as amended:

67-2-____.

(a) A credit shall be allowed against the tax levied by this part in the amount of seventy-five dollars (\$75) for each dependent not provided an exemption in Section 67-2-206. Except as otherwise provided in this part, the number of claimed dependents for the tax levied by this part must be the same number of claimed dependents as reported for the federal income tax in the same taxable year.

(b) A credit shall be allowed against the tax levied by this part in the amount of seventy-five dollars (\$75) for each person filing a return, whose 65th birthday occurred anytime during or before the tax year.

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(c) In no event shall any credit allowed in this section be refunded or
carried-over to any subsequent tax year.